

ACCOUNTING PRINCIPLES AND STANDARDS HANDBOOK

CHAPTER 15. RECORDS MANAGEMENT

Section 1.0 General

This chapter provides guidance and assistance to responsible bureau accounting personnel on documentation, record keeping, retention, and disposition of Federal financial records. For non-financial records, management should consult operative units records officers (see Exhibit 15-A) or refer to the National Archives and Records Administration (NARA) General Records Schedules at the following Internet address:

<http://ardor.nara.gov/grs/index.html>

Section 2.0 Authority

- o Federal Records Act of 1950 and the Federal Records Management Amendments of 1976 (44 U.S.C. Secs. 2902(5), 3302, 3303(3), 3303a(a), and 3309);
- o Title 18, U.S.C. Secs. 641 and 2071;
- o GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Guidance;
- o GAO Policies and Procedures Manual for Guidance of Federal Agencies, Title 8, Records Management; and
- o Department of Commerce DAO 205-1, "Records Management" and DAO 205-3, "Removal of Records and Other Documents".

Section 3.0 Responsibility

Bureau accounting offices that create the site audit records are responsible for the care and protection of the records. While the records are in the custody of bureau accounting offices, officials should ensure that the documents are not prematurely destroyed. Title 18, U.S.C. Secs. 641 and 2071 prohibit the destruction of Federal records without proper authority. If the records are destroyed or are accidentally mutilated or marred so that their content disappears, the

Director, GAO Records Management Center, and the National Archives and Record Administration (NARA), should be notified in writing.

The responsibilities of a bureau accounting office, relating to these and other records, are included in the GAO Policies and Procedures Manual for Guidance of Federal Agencies, Title 8, Records Management.

Section 4.0 Requirements

Each bureau accounting office, in cooperation with their Records Management Officer, must ensure a continuing, active records management program which adheres to Departmental regulations and procedures. The program's objectives should include:

- a. Completely and accurately documenting the organization, policies, functions, and procedures;
- b. Controlling the quality and content of records produced to include all essential transactions of the Department, in order to furnish the information necessary to protect the legal and financial rights of the Government and of persons directly affected by the Department's activities;
- c. Simplifying the process of records creation and maintenance; and
- d. Judiciously preserving and disposing of records.

Section 5.0 Records Schedule

A Records Schedule is a document, cleared by the National Archives and Records Administration (NARA) and, if required, approved by the General Accounting Office (GAO) as noted in Section 9 below, that separately lists and describes each identifiable system of records. The schedule also lists the retention period of these systems of records. All accounting records should be listed and accounted for in the Records Schedule, and their disposition is to conform with this schedule.

Virtually all the documents of an accounting office that support the disbursement or collection of monies are GAO records and are known as accountable officers' accounts. As such, GAO must review and approve an accounting organization's Records Schedule.

The General Records Schedules, issued by NARA, provide mandatory retention and disposal standards for records common to most agencies. The General Records Schedules shall be referred to or incorporated in the bureau's Records Schedule.

However, records subject to the General Records Schedule or an approved SF 115, Request for Records Disposition Authority, may not be destroyed until the completion of an audit, investigation, or review by GAO involving the records, whichever is later.

The following is the listing of General Records Schedules:

- ! Schedule 1 - Civilian Personnel Records
- ! Schedule 2 - Payroll and Pay Administration Records
- ! Schedule 3 - Procurement, Supply, and Grant Records
- ! Schedule 4 - Property Disposal Records
- ! Schedule 5 - Budget Preparation, Presentation, and Apportionment Records
- ! Schedule 6 - Accountable Officers' Accounts Records
- ! Schedule 7 - Expenditure Accounting Records
- ! Schedule 8 - Stores, Plant, and Cost Accounting Records
- ! Schedule 9 - Travel and Transportation Records
- ! Schedule 10 - Motor Vehicle Maintenance and Operations Records
- ! Schedule 11 - Space and Maintenance Records
- ! Schedule 12 - Communications Records
- ! Schedule 13 - Printing, Binding, Duplication, and Distribution Records
- ! Schedule 14 - Information Services Records
- ! Schedule 15 - Housing Records
- ! Schedule 16 - Administrative Management Records
- ! Schedule 17 - Cartographic, Aerial Photographic, Architectural, and Engineering Records
- ! Schedule 18 - Security and Protective Services Records
- ! Schedule 19 - Reserved
- ! Schedule 20 - Electronic Records
- ! Schedule 21 - Audiovisual Records
- ! Schedule 22 - Inspector General Records (Withdrawn)
- ! Schedule 23 - Records Common to Most Offices Within

Agencies

Section 6.0 Exceptions to the General Records Schedule

GAO will consider requests for not using applicable retention periods specified in the General Records Schedule provided the agency furnishes the following information:

- a. A citation of the General Records Schedule authority that would normally apply;
- b. Copy of operative units= proposed schedules;
- c. A brief written explanation of how the records are used in conducting Government business and the reasons justifying the change; and
- d. Identification of the items needing GAO approval, if a complete schedule is submitted.

Section 7.0 Identification of Accountable Officers' Accounts

Pursuant to GAO's definition of accountable officers' accounts, these accounts consist of the following specific documents or their equivalent:

- a. Statements of transactions;
- b. Statements of accountability;
- c. Collection schedules;
- d. Collection vouchers;
- e. Disbursement schedules;
- f. Disbursement vouchers;
- g. All other schedules and vouchers; or
- h. Documents used as schedules or vouchers.

In summary, accountable officers' accounts encompass practically all documents supporting disbursements or collection of money. These documents may differ from agency

to agency, and some of the more common ones are listed in the General Records Schedule.

Agency forms used in lieu of standard-form vouchers or schedules, and machine-readable/electronic data interchange versions of accountable officers' accounts produced with GAO approval, are included in this definition of accountable officers' accounts.

Section 8.0 Transfer of Accountable Officers' Accounts to the Federal Records Centers

Accountable officers' accounts may be transferred to the appropriate Federal Records Centers for storage, for servicing (if necessary), and/or for final destruction.

Any audited accounts and all unaudited accounts more than one full fiscal year old may be transferred to the appropriate Federal Records Center by agencies without special permission from GAO.

Authority to transfer accountable officers' accounts which are less than one year old and have not been audited should be obtained from:

U.S. General Accounting Office
Records Management Officer, OIMC/RMC
441 G Street, N.W., Room 2031, UCP
Washington, D.C. 20548

Accountable officers' accounts at overseas locations should be retained for a minimum of three years before transfer. NARA regulations in 36 C.F.R. Sec. 1228.150 through 1228.164 contains the addresses of the Federal Records Centers and the areas served by each center, as well as procedural requirements covering the transfer of records.

Bureau accounting offices transferring fiscal records of any kind to a Federal Records Center should be careful not to mix accountable officers' account records with other records. Separate SF-135s, Records Transmittal and Receipt, must be prepared for accountable officers' account records and other records being transferred. Instructions for completing SF 135s are on the reverse side of the form.

Section 9.0 Disposal of Certain Records Subject to GAO Audit

When the disposal of records depends on the completion of GAO audits of related accountable officers' accounts and the records are not required by the General Records Schedule or some applicable law to be retained for a longer period, the following retention period applies:

"Destroy original documents when three (3)-years old or when audited by the General Accounting Office, whichever is earlier."

However, records that are otherwise scheduled for destruction because their prescribing retention period has expired may not be destroyed if they are the subject of an ongoing GAO audit.

Section 10.0 Special Requirements Relating to Disposal of Bureau Records

Records may be scheduled for disposal only in accordance with authority granted by the Archivist of the United States. However, disposal of certain records also requires GAO approval when the proposed disposition period is less than that required in the appropriate General Records Schedule. When GAO approval is required, both GAO and NARA approvals may be requested concurrently. Requests for approval from NARA should be channeled through operative units records officers. These officers are not responsible for processing requests for GAO approval. However, as indicated in Section 11.0 of this chapter, the Archivist will not grant approval until GAO has first agreed with the request.

.01 Types of Records Schedules and Lists for which GAO

GAO approval must be obtained only for schedules and lists covering the following types of bureau records (GAO approval is not required if a bureau's proposed change in retention requirement conforms with the minimum applicable General Records Schedule requirements):

- a. Records relating to the following functions if a bureau wants to use retention periods different from those specified in the General Records Schedule:

1. Payroll and pay administration;
 2. Procurement and supply;
 3. Property disposal;
 4. Budget preparation, presentation, and apportionment;
 5. Accountable officers' accounts;
 6. Expenditure accounting;
 7. Stores, plant, and cost accounting;
 8. Travel and transportation; and
 9. Motor vehicle maintenance and operation.
- b. Program records which are to be maintained for less than three years.
- c. Records relating to claims or demands by or against the Government.

Note: To facilitate the approval process, bureaus should indicate the General Records Schedule involved when submitting a request.

Section 11.0 Request for GAO Approval to Dispose of Records

From a procedural standpoint, the twin approvals by the Archivist and the Comptroller General are independent of each other. However, when GAO approval is necessary, the Archivist will not approve an agency's disposal request until GAO has first agreed with the proposed disposition.

RECORDS MANAGEMENT OFFICERS AND RECORDS LIAISONS

Office of Executive Assistance Management
HCHB, Room 6020
Washington, DC 20230
(202) 482-4115
FAX (202) 482 3270

Department Records Management Officer: Edna Campbell x0585
Alternate: Victoria Kruk x 3344
Associate: Lisa Duckett

Office of the Secretary (O/Sec) (RG-40)
Minority Business Development Admin (MBDA) (RG-427)
Economic Development Admin (EDA) (RG-378)
National Telecommunications and Information Admin (NTIA) (RG-417)

Bureau of the Census (RG-29)
Leonard Thompson
FOB #3, Room 2127
Suitland, MD 20233
(301) 457 2282
FAX

FAX

International Trade Admin (RG-151)
Herman Dogan
HCHB, Room 4001
(202) 482-3031
FAX (202) 482-4066

Bureau of Economic Analysis (RG-375)
Bernice Chapman
1441 L St., NW, Room 3004
Washington DC 20230
(202) 606 9617
FAX

Minority Business Dev Admin (RG-427)
Glen Clark/Jean Miller
HCHB, Room 5089
(202) 482 3763/3341
FAX

Economic Development Admin (RG-378)
Gwendolyn Montgomery
HCHB, Room 7814A
(202) 482 2309
FAX

Nat'l. Inst. of Standards & Tech (RG-167)
Sue Cox
Administration Building, Room B25
Gaithersburg, MD 20899-3221
(301) 975 4064

Bureau of Export Admin (RG-476)
Elaine Farrow (Alternate Theodore Zois)
HCHB, Room 6883
(202) 482 2165 [Alt (202) 482 1525]
FAX (202) 482 1036

Nat'l Oceanic & Atmospheric
Admin (RG-370)
Annie Baker
1305 East West Hwy, Room 8533
Silver Spring, MD 20910
(301) 713 3540
FAX (301) 713-2303

Office of the Inspector General
Barbara Bynum
HCHB, Room 7713
(202) 482 5348

National Tech Information Svc (RG-422)
Tom Cox
Sills Bldg., Rm 1016
4285 Port Royal Road
Springfield, VA 22151
(703) 605-6501

Nat'l Telecomm & Info Admin (RG-417)
Maria Scott
HCHB, Room 4890
(202 482 1800

Patent and Trademark Office (RG-241)
Kathy Schultz
Crystal Park 3, Room 310
Crystal City, VA 20231
(703) 308 7400
FAX (703) 308-7407

Technology Administration (Disposal Notices)
Joyce S. Hasty, Staff Director
HCHB, Room 4823
(202) 482 5804
FAX (202) 482 6184